

200—Using the Account Code Structure: Examples

The following pages contain examples of journal entries to record a variety of transactions in the Standardized Account Code Structure (SACS). These examples demonstrate simple to complex transactions, many of which generate questions from users. The following sections have been added to help answer these common questions and to illustrate how SACS account lines work:

Section 201, Revenue, illustrates the use of both the resource field and the revenue object field.

Section 202, Expenditure, illustrates the relationship of the function field to the expenditure object field, including the charge of direct support costs between goals and the charge of indirect costs between resources.

Section 203, Balance Sheet Accounts, illustrates how the balance sheet accounts may be used during the year and for closing entries at year-end.

Section 204, Cafeteria, answers many common questions about accounting for child nutrition programs.

Section 205, Cooperative Projects, illustrates a common agreement between LEAs to share in a common project, using a “contract for service” model.

Section 206, County Offices of Education, illustrate typical transactions of a COE with appropriate goals and functions.

Section 207, Forest Reserve, is an example of how to code a pass-through grant.

Section 208, Regional Occupational Centers/Programs, illustrates the transfer of apportionment transactions allowed for ROC/Ps and for Special Education. It includes typical contracts for services between LEAs.

Section 209, Special Education, illustrates the relationship between the special education goals, special education functions, and typical entries between a SELPA and an LEA.

Section 210, Staff Development, illustrates the use of the function field in booking the costs of staff development.

Section 211, Tax and Revenue Anticipation Notes, illustrates the basic entries for booking a TRAN.

Section 212, Technology Expenditures, illustrates common transactions for the purchase of computers, software, and other expenditures for technology.

Section 213, Transportation, illustrates transactions for home-to-school programs, entries that will result in correct data collection for the automated transportation report.

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Revenues are classified by source and type in the Object field. When the revenues are for restricted uses or have reporting requirements, they are further identified by the Resource field. If the revenues are for federal projects that cross the LEA reporting fiscal year, they are also coded by the ending year of the project in the Project Year field.

Example 1: Unrestricted Revenue

A district receives property taxes, the local portion of the revenue limit. The secured roll taxes will be coded as follows:

	<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
Dr	01	0000	0	0000	0000	9110	000
Cr	01	0000	0	0000	0000	8041	000

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted Resources.
- Project Year is not required in this example.
- Goal is generally not required for revenues.
- Function is not required for revenues.
- Object 8041 is Secured Roll Taxes, and Object 9110 is Cash in County Treasury.
- School is not required.

Example 2: Restricted Revenue

A district receives a federal grant for bilingual programs. The revenue would be coded as follows:

	<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
Dr	01	4230	3	0000	0000	9110	000
Cr	01	4230	3	0000	0000	8290	000

- Fund 01 is the General Fund.
- Resource 4230 is Federal Bilingual Education Discretionary Grants.
- Project Year is 3 because this federal project ends in October 2003; Project Year may be used for balance sheet transactions.
- Goal is not required for revenues.
- Function is not required for revenues.
- Object 8290 is Other Federal Revenues, and Object 9110 is Cash in County Treasury.
- School is not required.

Example 3: Transfer of Unrestricted Money to a Restricted Resource

If the district receives restricted revenue that requires a cash match by the district, the match would be recorded as a contribution from unrestricted resources. The following example shows the receipt of revenue and the recording of the cash match:

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- (a) To record district receipt of a federal grant that requires a match:

	<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
Dr	01	5810	0	0000	0000	9110	000
Cr	01	5810	0	0000	0000	8290	000

- (b) To record district match to restricted revenue from unrestricted revenues with corresponding transfer of cash:

	<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
Dr	01	0000	0	0000	0000	8980	000
Dr	01	5810	0	0000	0000	9110	000
Cr	01	5810	0	0000	0000	8980	000
Cr	01	0000	0	0000	0000	9110	000

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted Resources, and Resource 5810 is Other Federal.
- Project Year is not required in this example.
- Goal is not required for revenues or for balance sheet transactions.
- Function is not required for revenues or for balance sheet transactions.
- Object 8980 is Contribution from Unrestricted Resources; Object 8290 is All Other Federal Revenue; and Object 9110 is Cash in County Treasury.
- School is not required.

The expenditures would be tracked by the resource. The following are the sample expenditures for this resource:

- (c) To record the payment of salaries:

	<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
Dr	01	5810	0	1110	1000	1100	456
Dr	01	5810	0	1110	2100	1300	000
Dr	01	5810	0	1110	3110	1200	000
Cr	01	5810	0	0000	0000	9110	000

- Fund 01 is the General Fund.
- Resource 5810 is Other Federal.
- Project Year is not required in this example.
- Goal 1110 is Regular Education, K–12, and goal is not required for balance sheet transactions.
- Function 1000 is Instruction; Function 2100 is Supervision of Instruction; Function 3110 is Guidance and Counseling Services; and function is not required for balance sheet accounts.
- Object 1100 is Teachers' Salaries; Object 1300 is Certificated Supervisors' and Administrators' Salaries; Object 1200 is Certificated Pupil Support Salaries; and Object 9110 is Cash in County Treasury.
- School 456 is Sample High School. Coding to the School field is not required; however, LEAs may wish to code expenditures for local information.

Example 4: Multiple Revenue Objects in a Single Resource or Project

The home-to-school transportation activities are paid from different sources. These include state apportionments, user fees, and unrestricted revenues for the encroachment. However, the expenditures are not required to be broken down by the different sources; they are identified by a single resource. The following are sample transportation transactions:

(a) To record state apportionments and transportation fees:

	<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
Dr	01	7230	0	0000	0000	9110	000
Cr	01	7230	0	0000	0000	8311	000
Cr	01	7230	0	0000	0000	8675	000

(b) To record contribution from unrestricted revenues to transportation to cover excess costs:

	<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
Dr	01	0000	0	0000	0000	8980	000
Dr	01	7230	0	0000	0000	9110	000
Cr	01	7230	0	0000	0000	8980	000
Cr	01	0000	0	0000	0000	9110	000

- Fund 01 is the General Fund.
- Resource 7230 is Transportation: Home to School, and Resource 0000 is Unrestricted Resources.
- Project Year is not required in this example.
- Goal is generally not required for revenues and balance sheet accounts.
- Function is not required for revenues and balance sheet accounts.
- Object 8311 is Other State Apportionment; Object 8675 is Transportation Fees; Object 9110 is Cash in County Treasury; and Object 8980 is Contributions from Unrestricted Resources.
- School is not required.

(c) To record transportation expenditures:

	<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
Dr	01	7230	0	0000	3600	2200	000
Dr	01	7230	0	0000	3600	4300	000
Dr	01	7230	0	0000	3600	6500	000
Cr	01	7230	0	0000	0000	9110	000

- Fund 01 is the General Fund.
- Resource 7230 is Transportation: Home to School.
- Project Year is not required in this example.
- Goal 0000 is Undistributed; goal is not required in balance sheet accounts.
- Function 3600 is Pupil Transportation, and function is not required for balance sheet accounts.
- Object 2200 is Classified Support Salaries; Object 4300 is Materials and Supplies; Object 6500 is Equipment Replacement; and Object 9110 is Cash in County Treasury.
- School is not required.

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Example 5: Activities Paid from Two or More Revenue Sources

The special education programs are operated with money from different revenue sources. These include federal grants, state aid, unrestricted revenues, tuitions, and transfers of apportionments from other LEAs. Expenditures of federal revenues are required to be identified and reported separately. However, expenditures of state and unrestricted revenues do not need to be identified separately. The following are sample special education transactions:

(a) To record the payment of instructional aide wages with federal IDEA grant money:

	<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
Dr	01	3310	0	5750	1100	2100	456
Cr	01	3310	0	0000	0000	9110	000

- Fund 01 is the General Fund.
- Resource 3310 is IDEA Basic Local Assistance.
- Project Year is not required in this example because this federal resource follows the LEAs' fiscal year.
- Goal 5750 is Special Education, Ages 5–22 Severely Disabled, and goal is not required for balance sheet transactions.
- Function 1100 is Special Education: Separate Classes; function is not required for balance sheet transactions.
- Object 2100 is Instructional Aide, and Object 9110 is Cash in County Treasury.
- School 456 is Sample High School. Coding to the School field is not required; however, LEAs may wish to code expenditures for local information.

(b) To record the amount receivable from the IDEA grant:

	<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
Dr	01	3310	0	0000	0000	9290	000
Cr	01	3310	0	5001	0000	8181	000

- Fund 01 is the General Fund.
- Resource 3310 is IDEA Basic Local Assistance.
- Project Year is not required in this example.
- Goal 5001 is Special Education—Unspecified; goal is not required for balance sheet transactions.
- Function is not required for revenues or balance sheet transactions.
- Object 9290 is Due from Other Governments, and Object 8181 is Special Education—Entitlement.
- School is not required.

(c) To record receipt of the state special education programs apportionment:

	<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
Dr	01	6500	0	0000	0000	9100	000
Cr	01	6500	0	5001	0000	8311	000

- Fund 01 is the General Fund.
- Resource 6500 is Special Education, and Resource 0000 is Unrestricted Resources.
- Project Year is not applicable in this example.
- Goal 5001 is Special Education—Unspecified; goal is not required for balance sheet transactions.
- Function is not required for revenues or balance sheet transactions.
- Object 9110 is Cash in County Treasury.
- School is not required.

(d) To record contributions from unrestricted revenues to special education and transfer of cash:

	<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
Dr	01	0000	0	0000	0000	8980	000
Dr	01	6500	0	0000	0000	9110	000
Cr	01	6500	0	5001	0000	8980	000
Cr	01	0000	0	0000	0000	9110	000

- Fund 01 is the General Fund.
- Resource 6500 is Special Education, and Resource 0000 is Unrestricted Resources.
- Project Year is not applicable in this example.
- Goal 5001 is Special Education—Unspecified; goal is not required for balance sheet transactions.
- Function is not required for revenues or balance sheet transactions.
- Object 9110 is Cash in County Treasury, and Object 8980 is Contributions from Unrestricted Resources.
- School is not required.

(e) To record special education expenditures:

	<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
Dr	01	6500	0	5770	1190	1100	456
Dr	01	6500	0	5770	3150	1200	000
Cr	01	6500	0	0000	0000	9110	000

- Fund 01 is the General Fund.
- Resource 6500 is Special Education.
- Project Year is not applicable in this example.
- Goal 5770 is Special Education, Ages 5–22 Nonseverely Disabled; goal is not required for balance sheet accounts.
- Function 1190 is Special Education: Other Specialized Instructional Services; Function 3150 is Speech Pathology and Audiology Services; and function is not required for balance sheet accounts.
- Object 1100 is Teachers' Salaries; Object 1200 is Certificated Pupil Support Salaries; and Object 9110 is Cash in County Treasury.
- School 456 is Sample High School. Coding to the School field is not required; however, LEAs may wish to code expenditures for local information.

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